App. F. IX-4.

192 5-6

Previous references. (Geol)

Geol 41-17 (1-2)

File No. 130-25

Serial Nos. 1

Later references.

preserve

(a)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. over

Part B for 1925

SUBJECT

Levy of Education and Railway Cesses on items of Mining Revenue

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I.C 8601-18 & 16. 6. 26

(i) Dir of Geology (ii) Dy Comms of Districts Presidents of District Boards & Compts Inspector of Office Systems

Passes orders in the matter of abiana with prompt

(1)

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

Genl File No. 130 of 192[illegible]

Serial No

7.71-25

Extract from the report of the Dep of Office Systems & Officer in charge of Rev Audit re the Audit of accounts in the Genl. Dept

9. Omission to levy Education & Railway Cess on items of mining Revenue on which local Cess is levied

1) Rev audit officer's note:— The detailed examination of this question has resulted in proven loss of the recurring Cess Revenue of Rs. 127-14-0 during the Currency of the existing leases, besides booking an arrear demand of Rs 566-11-0

2) Directors Minute:— The omission to levy of the Cesses is due to want of Correct information in the department as to when the Cesses were introduced in the several districts. The arrears will be demanded & all Cesses included in future demands

3) Member's minute — Separate orders have to be issued on this point. A note may be

Contn. Sheet

Serial No

put up by the Branch with draft order

---

4) Subd with a dft. S.O.
24/3/26 [illegible] will please bring up
24/3

5) Kind attention is invited to Sections 5 & 6 of Regulations No VI of 18 & III of 1921 respectively in the matter of levy of Railway & Education Cesses according to which Condition 7 of Mining lease from the Lessee is bound to pay all local cesses on royalty leviable under the powers vested from Mining Rev.

Q & R

Copy of Rules put up. (Page 36) 0

7) Sanction to the levy of these cesses is communicated in the G.S.G. No. to the Dt. Boards concerned & in some cases the Heads of Depts. concerned & in other cases other Heads of Depts. have also been furnished with a copy each of the orders.

P

(Collection of orders put up)

26/3/26 8) Please put up the Audit note & original 24/3 [illegible] 29/3

9) Resubd for orders on the Linked file
29/3/26 [illegible] 3/4

WD 01361 —GPB—40,000—17-12-25

General and Revenue Secretariat

File No. 130 of 1925

Serial No.

1) Extract put up — (Page 2)

22-5-26. 2) Please type Dft, as revised & put up

WP 2/6

3) Typed draft sd

4/6/26. Dft for consid the previous references on the subject

R Sec'y)

WP 4/6

WP 5.6.26

2nd member)

WP 7/6

Approved

6.6.26

Issue -

WP 11/6

576 7-6

1) To, the Secd, Comptr. & C.G. & the Presidents of Bds of Customs & Excise Systems

No 8601-18 A) - 16/6/26

States that the copies of the Dir. D Secy in the matter is not satisfactory & requests that arrangements may be made each to include the items of Customs Revenue taken under the Rules

4

App. F. VI G 10.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

May this be

i Printed ? Yes

ii treated as a standing order ? No

iii published in the Gazette, English Part ? No

iv translated ? No

v placed at the disposal of the press ? No

vi published in the Gazette, Kannada Part ? No.

G. O. No. 1926

May this b

i. pr

ii. tr

iii. pu

iv. tra

v. pla

vi. pu

for orders.
Second number has ordered that this be planned but not printed.
17.6.26

attached

Levy of Education and Railway Cesses

Orders in the matter of the prompt items of Mining Revenue on which local cess is levied.

GEN. & REV. SECRETARIAT
22 JUL 1926
INDUSTRIES & COMMERCE BRANCH

Extract from the Audit Report of the Geological Department.

--:0:--

OBSERVATION BY THE AUDITOR.

OMISSION TO LEVY EDUCATION AND RAILWAY CESS ON ITEMS OF MINING REVENUE ON WHICH LOCAL CESS IS LEVIED.

--0:0--

The Department has been levying local cess and in some cases, Railway cess also, on mining rent payable by lease-holders. It is not known why it has failed to levy Railway cess in the Districts where the Cess has been ordered to be levied though the imposition of the last two mentioned cesses is obligatory on all items of revenue on which local cess is levied. The detailed examination of this question has resulted in preventing loss of the recurring cess revenue of Rs.127-14-0, during the currency of the existing leases, besides booking an arrear demand of Rs.566-11-0. The results are exhibited as under:-

Sl. No.	Name of cess.	Years to which the arrears belong.	Amount of arrears to be levied and collected.	Increase of annual cess revenue during the currency of the existing leases.
1	Railway cess.	Between 1917-1924	309- 0-6	33-10-6
2	Education "	-do- 1921-1924	257-10-6	94- 3-6
		Total	566-11-0	127-14-0

OPINON OF THE DIRECTOR OF GEOLOGY.

Railway cess on the rents from the Kolar Gold leases are being collected from 1917-18. The omission to levy the same from other lessees is due to want of correct information in the Department as to when the cess was introduced in the several Districts. So also in regard to the levy of Education cess. The G.O.s relating to the levy of

2

these cesses will now all be collected and demands will be sent out for the arrears due. In respect of all future demands of rents, local cess, Railway and Education cesses will all be included.

Geol. 3
130-25
K 1.

Proceedings of the Govt. of H.H.
the Maharaja of Mysore.

Read

Para 8 of G.O. No.Fl. 2664-8/Geol. 35-17-3 dated 28th November 1917 directing that local cesses and other rates and taxes leviable on mining revenue should be collected by the Geological Department along with the rental, and credited in the first instance to that Department and that the Comptroller should adjust the amount once a year to the proper head of account and advise the Department and the local body concerned.

N

2. Report of the Inspector of Office Systems and Officer in Charge of Revenue Audit bringing to notice, among other matters, the omission on the part of the Geological Dept. to levy Education and Railway Cess on items of mining Revenue on which local cess is levied.

file in C.B.

3. G.O. No. J.C. 7115-16/Ecd. 71-25-3 dated 14th April 1926 passing orders on the above report and stating that separate orders will issue as regards the omission on the part of the Geological Department in certain cases, to levy the cesses in question on mining Revenue.

— do —

Order No. J.C. 8607-16

Dated, Bangalore, 16th June 1926.

From the Report read above, it is

p.t.o.

observed that a sum of Rs. 566-11-0 has been omitted to be levied and recovered as Railway and Educational Cesses between the years 1917-1924 and that a further sum of Rs. 127-14-0 per year has not been brought on demand under cesses on the current licenses and leases. The Government desire to observe that the Director's explanation that this omission to levy the cesses was due to want of correct information in the Department - as to when the cesses were introduced into the several Districts, is not satisfactory. The Director's attention is invited to the Govt Orders issued from time to time, and he is now requested to take all necessary action, in communication with the Deputy Commissioners of Districts, to include in demand all cesses leviable under the rules and to recover them at an early date.

CRs 5.6.26

Secretary to Government,
Revenue Department.

To

The Director of Geology.
The Deputy Commissioners of Districts.
The Presidents of District Boards.
The Comptroller to Government.
Inspector of Office Systems

ACH.

Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. I. C. 8601-618—Geol. 130-25-1, dated 16th June 1926.

Levy of Education and Railway Cesses.

Passes orders in the matter of the prompt — on items of mining revenue on which local cess is levied.

READ—

Para 8 of Government Order No. Fl. 2664-8—Geol. 35-17-3, dated 28th November 1917, directing that local cesses and other rates and taxes leviable on mining revenue should be collected by the Geological Department, along with the rental, and credited in the first instance to that Department and that the Comptroller should adjust the amount once a year to the proper head of account and advise the Department and the local body concerned.

2. Report of the Inspector of Office Systems and Officer in charge of Revenue Audit bringing to notice, among other matters, the omission on the part of the Geological Department to levy Education and Railway Cesses on items of mining Revenue on which local cess is levied.

Government Order No. I. C. 7115-16—Geol. 71-25-3, dated 14th April 1926, passing orders on the above report and stating that separate orders will issue as regards the omission on the part of the Geological Department in certain cases, to levy the cesses in question on mining revenue.

ORDER No. I. C. 8601-618—GEOL. 130-25-1, DATED 16TH JUNE 1926.

From the report read above, it is observed that a sum of Rs. 566-11-0 has been omitted to be levied and recovered as Railway and Educational cesses between the years 1917 to 1924 and that a further sum of Rs. 127-14-0 per year has not been brought on demand under "cesses" on the current licenses and leases. Government desire to observe that the Director's explanation that this omission to levy the cesses was due to want of correct information in the Department—as to when the cesses were introduced into the several districts—is not satisfactory. The Director's attention is invited to the Government Orders issued from time to time, and he is now requested to take all necessary action in communication with the Deputy Commissioners of Districts, to include in demand all cesses leviable under the rules and to recover them at an early date.

C. RANGANATHA RAO SAHIB,
Secretary to Government,
Revenue Department.

To—The Director of Geology in Mysore.
The Deputy Commissioners of Districts.
The Presidents of District Boards.
The Comptroller to Government.
The Inspector of Office Systems.

Exd.—P. S. R. N.

W D 10—GBP—495—14-7-26